

Presented by:
Board of Equalization

**Free Class for
Tobacco Retailers**

SELLING CIGARETTES and TOBACCO in CALIFORNIA

You'll learn

- What licenses and permits are needed
- What brands can be sold in California
- When flavored cigarettes became illegal
- What to expect during an inspection
- What records to maintain
- When tobacco products may be seized
- How to avoid fines and penalties
- What are the rights of taxpayers
- And much more . . .

**Get Informed,
Be Prepared!**

Orange County Class
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December 6, 2012
9:30 a.m. - 11:30 a.m.

Location

.....
The Learning Center, Building 1729 E
1725 W. 17th Street
Santa Ana, CA 92706
(Free Parking)

Register online @
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www.boe.ca.gov/sutax/tpsched.htm
or call 1-916-322-8536



The location is accessible to the disabled.
If you require special assistance, please call 1-916-322-8536.

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